



CITY OF
San Fernando
Historic & Visionary

March 7, 2013

Sachi A. Hamai
Executive Officer
County of Los Angeles Board of Supervisors
Kenneth Hahn Hall of Administration
500 W. Temple Street, Room 383
Los Angeles, CA 90012

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

50 April 2, 2013

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Dear Ms. Hamai:

Enclosed please find certified copies of the following resolutions that were adopted at our City Council meeting on March 4, 2013:

- **Resolution No. 7525** (1) Calling and Giving Notice of a Special Municipal Election to be Held June 4, 2013 to Submit a Ballot Measure Question to the Voters of the City of San Fernando Concerning the Enactment of a Temporary One Half of One Percent (1/2%) Transactions and Use Tax to be Implemented as a General Tax; (2) Declaring a Fiscal Emergency Justifying the Placement of a General Tax Measure on a Special Election Ballot; and (3) Setting Election Procedures and Priorities for the Filing of Written Arguments and Rebuttals Regarding the Measure and Directing the City Attorney to Prepare an Impartial Analysis; and
- **Resolution No. 7526** Requesting the Board of Supervisors of the County of L.A. to Render Specified Services to the City Relating to the Conduct of a Special Municipal Election to be Held on Tuesday, June 4, 2013.

I have also mailed certified copies of the above-mentioned resolutions to the County of L.A. Elections Coordination Unit.

Feel free to contact me at 818/898-1204 or via email echavez@sfcity.org. I thank you in advance for your assistance.

Sincerely,

Elena G. Chávez

Elena G. Chávez
City Clerk

Enc.

CITY ADMINISTRATION
117 MACNEIL STREET SAN FERNANDO, CALIFORNIA 91340-2993
PHONE 818.898.1201 • FAX 818.361.7631



RESOLUTION NO. 7525

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO (1) CALLING AND GIVING NOTICE OF A SPECIAL MUNICIPAL ELECTION TO BE HELD JUNE 4, 2013 TO SUBMIT A BALLOT MEASURE QUESTION TO THE VOTERS OF THE CITY OF SAN FERNANDO CONCERNING THE ENACTMENT OF A TEMPORARY ONE HALF OF ONE PERCENT (1/2%) TRANSACTIONS AND USE TAX TO BE IMPLEMENTED AS A GENERAL TAX; (2) DECLARING A FISCAL EMERGENCY JUSTIFYING THE PLACEMENT OF A GENERAL TAX MEASURE ON A SPECIAL ELECTION BALLOT; AND (3) SETTING ELECTION PROCEDURES AND PRIORITIES FOR THE FILING OF WRITTEN ARGUMENTS AND REBUTTALS REGARDING THE MEASURE AND DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS

WHEREAS, the budget of the City of San Fernando like the budgets of municipalities throughout the State of California, has been strained and stressed in recent years by a succession of adverse economic and legislative developments, including a depressed housing market, increased costs for municipal services coupled with reduced tax revenues; State take-a-ways and costly regulatory mandates; and the dissolution of redevelopment and the costs associated with winding down redevelopment activities; and

WHEREAS, the San Fernando City Council ("City Council"), having conferred with the executive staff of the City of San Fernando ("City") and having received and considered the reports and presentations regarding the City's finances, has determined that the City has reached a state of fiscal crisis which qualifies as a *bona fide* fiscal emergency within the meaning of Article XIIC Section (2)(b) of the California Constitution;

WHEREAS, the state of the City's finances are such as to justify and compel immediate action to call a June 4, 2013 Special Municipal Election for the implementation of a general tax whose proceeds may be used for any governmental purpose so as to offset sharp reductions in the City's incoming revenues that threaten to render the City unable to provide basic levels of services in the very near future, thereby jeopardizing the City's ability to safeguard the public health, safety and welfare;

WHEREAS, recent economic challenges have forced the City to make significant staffing and service cuts to services and programs that the public depends and relies upon, including but not limited to police protection; street maintenance; public facility and vital public infrastructure maintenance and repair; as well as park maintenance and park programs; and

WHEREAS, on December 29, 2011, the California Supreme Court issued a decision ordering the dissolution of community redevelopment agencies throughout the State of California; and

WHEREAS, the United States Congress has also implemented automatic reductions in Federal Funding of the Community Develop Block Grant (“CDBG”) Budget Fiscal Years 2012-2013 and beyond; and

WHEREAS, in response to these ongoing fiscal stresses, City Departments have worked diligently under the guidance of the City Council and the City Administrator to reduce departmental expenditures and implement strategies for greater cost efficiency; and

WHEREAS, budget-cutting alone is not nearly sufficient to address issues of fiscal solvency - not without significantly eroding the City’s ability to maintain minimally acceptable levels of service and infrastructure upkeep; and

WHEREAS, the City, despite significant improvements in its fiscal accountability, remains at risk of operating paycheck to paycheck in the very near future if an emergency supplemental funding source cannot be established; and

WHEREAS, the City’s fiscal crisis as herein described is of sufficient gravity and severity that the City must at the earliest possible time propose revenue enhancement measures to the electorate in order to maintain, to the extent reasonably possible, the minimal level of governmental services necessary to protect and preserve the health and general welfare of the City’s residents, workers and visitors; and

WHEREAS, a temporary transactions and use tax measure implemented as a general tax would help offset sharp and largely unprecedented losses to incoming General Fund revenues and in turn reduce the severity and magnitude of cuts to City services while also giving the City a meaningful chance to build reserves and gradually restore itself to a solid financial footing; and

WHEREAS, Revenue and Taxation Code Section 7251, et seq. authorizes municipalities to establish local transactions and use taxes which can be added on to the existing County-wide sales tax; and

WHEREAS, Revenue and Taxation Code Section 7285.9 authorizes the legislative bodies of cities to levy a transactions and use tax for general revenue purposes pursuant to Section 7251 et seq. following approval by both unanimous city council and majority voter approvals; and

WHEREAS, the proposed ordinance attached hereto as **Exhibit “A”** and incorporated herein by reference (hereinafter, the “Ordinance”) would implement a temporary one half of one percent (1/2%) transactions use tax which would be implemented as a general tax for a period of seven (7) years commencing from the statutorily authorized implementation date of the tax; and

WHEREAS, pursuant to Article XIII C Section (2)(b) of the California Constitution, the City Council unanimously finds and declares the existence of a fiscal emergency in that there are existing and imminent financial threats to the City’s ability to meet its existing financial obligations and to adequately provide basic municipal services, including core services, like police and fire protection, vital infrastructure maintenance and repair, street repair and the like; and

WHEREAS, the City Council unanimously approves the attached transactions and use tax ordinance, conditioned upon its approval by a majority of those San Fernando residents who cast votes at the Special Municipal Election which the City Council has unanimously called for June 4, 2013.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, DOES HEREBY FIND, DECLARE AND RESOLVE AS FOLLOWS:

SECTION 1. APPROVAL OF RECITALS. The City Council finds that the foregoing Recitals are true and correct.

SECTION 2. CALL OF ELECTION. Pursuant to the laws of the State of California relating to general law cities and Elections Code Sections 9222 and 12001, the City Council hereby orders and calls a Special Municipal Election to held in the City of San Fernando, California on **Tuesday, June 4, 2013** for the purpose of submitting to the qualified electors a measure (the "Measure") seeking approval of the enactment of temporary one-half of one percent (1/2%) Transactions and Use Tax as hereinafter described and set out. This Special Municipal Election shall be administered independently by the City of San Fernando. The Transactions and Use Tax shall expire automatically on the 7th anniversary from the date the subject tax takes effect, unless an extension of the tax is approved by the voters at a subsequent election.

SECTION 3. DECLARATION OF FISCAL EMERGENCY. As required under Article XIIC, Section 2(b), the City Council by unanimous vote of its members hereby finds and declares that the City is confronted with a serious and *bona fide* fiscal emergency that compels the City to undertake a Special Municipal Election in advance of the next regular general municipal election which is not scheduled until November 2014. If the City Council delays in presenting the subject ballot Measure to the voters until the next general municipal election, the City will be at imminent risk of being unable to meet its financial obligations or provide levels of services minimally required to safeguard the health, safety and welfare of the City's residents, businesses, workers and visitors. The existence of this *bona fide* fiscal emergency is evidenced by the Recitals above and the following facts and conditions:

- The 2011-2012 Comprehensive Annual Financial Report (CAFR) indicates a negative General Fund balance of \$1,236,782, in part due to increased liabilities.
- The 2011-2012 CAFR reports a negative balance of \$2,007,798 in the Grants Special Revenue Fund.
- The 2012-13 Mid-Year Budget Report to the City Council estimates that the negative General Fund balance by June 30, 2013, will increase to \$2,323,265.
- Since Fiscal Year 2008-2009, the City has reduced its full-time staffing from 119 positions to 100 through layoffs, elimination of vacant positions and freezing vacant positions, resulting in overall reductions in staffing of 16%.

SECTION 4. BALLOT QUESTION AND LETTER DESIGNATION. The Measure, as more fully set forth in the Ordinance, to be placed on the ballot for the Special Municipal Election hereby called shall be printed in the ballots used at said election in substantially the following form:

<p>City Services Emergency Protection Measure.</p> <p>To stabilize the City financially and offset severe cuts in federal and state funding as well as sharp reductions in general fund revenues which threaten the City's ability to adequately provide general municipal services, including but not limited to police and fire service; and street, sidewalk, park and other vital infrastructure maintenance, shall an ordinance imposing a temporary, seven-year half percent (1/2%) transactions and use (sales) tax be approved?</p>	YES
	NO

The foregoing question requires the approval of a simple majority of those casting votes at the Special Municipal Election called for June 4, 2013. The letter "A" is hereby assigned to this Measure. By approval of this Resolution the City Council by unanimous vote hereby approves the placement of the Measure on the June 4, 2013 ballot and approves adoption of the Ordinance and the transactions and use tax implemented thereunder, but only upon the condition that a majority of voters at the June 4, 2013 Special Municipal Election approve the Measure. The City Council shall timely certify the election results following the Special Municipal Election and if it is confirmed that the Measure has been approved by a simple majority of the voters, the City Council shall affirm its adoption of the Ordinance and the same shall take effect in the manner prescribed therein and within the timeframe prescribed by law. Upon voter approval and concomitant City Council certification of the Measure, the Ordinance shall be codified under Chapter 82, Article ____ of the San Fernando Municipal Code. If upon certification of the votes cast following the June 4, 2013 Special Municipal Election it is determined that the Measure did not receive a simple majority of votes cast, the Ordinance shall not be approved and the transactions and use tax set forth therein shall not take effect.

SECTION 5. TIME OF ELECTION AND ELECTION PROCEDURES.

- A. The ballots to be used at the election shall be in form and content as required by law.
- B. The polls shall be open at 7:00 a.m. of the day of the special election and shall remain open continuously from that time until 8:00 p.m. of the same day when the polls shall be closed, except as provided in §14401 of the California Elections Code.
- C. The vote requirement for passage of the Measure is a majority of the votes cast (50% plus 1).
- D. The City Council authorizes the City Clerk to administer the special election and authorizes both the City Administrator and the City Clerk to execute all such agreements for the use and procurement of voting equipment and voting venues; special election consulting and administration services; and the preparation of ballot materials.

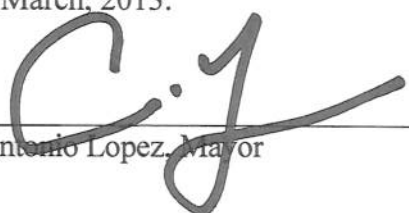
- E. The City Clerk is authorized, instructed and directed to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary for the City to properly and lawfully conduct the election.
- F. That pursuant to Elections Code §12310, a stipend for services for the persons named as precinct board members is fixed at the sum of \$125 for each inspector and \$100 for each Clerk for the election. In addition, the sum of \$25 will be given to each precinct board member to attend a training class and the sum of \$25 to be given to each inspector to pick up the precinct supplies. The rental for each polling place, where a charge is made, shall be the sum of \$100 for the election.
- G. In all particulars not recited in this Resolution, the election hereby called shall be as provided by law for holding municipal elections in the City.
- H. Notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.
- I. Priority for the selection of ballot arguments in support of the Measure and ballot arguments in opposition to the Measure shall be in accordance with Elections Code § 9287. Ballot arguments shall be no more than 300 words in length. Arguments shall be due on Monday, March 18, 2013 by the close of business for the Office of the City Clerk. Each argument shall be accompanied by the printed names and signatures of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of the author(s) submitting it, in accordance with Article 4, Chapter 3, Division 9 of the California Elections Code (Elections Code § 9280 et seq.). In the event the person(s) submitting a ballot argument wish to amend the argument, the amended argument must be received by the City Clerk no later than the close of business on Monday, March 18, 2013 after which time no arguments for or against the Measure may be submitted to the City Clerk.
- J. Pursuant to Elections Code § 9285, when the elections official has selected the arguments for and against the Measure which will be printed and distributed to the voters, the elections official shall send a copy of an argument in favor of the Measure to the authors of any argument against the Measure and a copy of an argument against the Measure to the authors of any argument in favor of the Measure immediately upon receiving the argument.
- K. The author or a majority of the authors of an argument relating to the Measure may prepare and submit a rebuttal argument not exceeding 250 words or may authorize in writing any other person or persons to prepare, submit, or sign the rebuttal argument. A rebuttal argument may not be signed by more than five persons.
- L. The rebuttal arguments shall be filed with the City Clerk, signed, with the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers no later than the close of business on Thursday, March 28, 2013 after such time no rebuttal arguments shall be accepted. The rebuttal arguments shall be accompanied by the Form of

Statement To Be Filed By Author(s) of Argument. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.

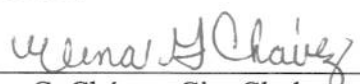
- M. The City Council directs the City Clerk to transmit a copy of the Measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the Measure showing the effect of the Measure on existing law and the operation of the Measure. The impartial analysis shall be filed by Monday, March 18, 2013 with the City Clerk for the filing of primary arguments.

SECTION 6. The City Clerk shall certify to the adoption of this Resolution which shall be effective upon its adoption.

PASSED, APPROVED AND ADOPTED this 4th day of March, 2013.


Antonio Lopez, Mayor

ATTEST:


Elena G. Chávez, City Clerk

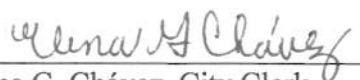
STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

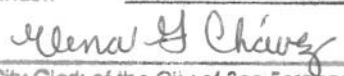
I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council at a regular meeting held on the 4th day of March, 2013, by the following vote to wit:

AYES: Lopez, Ballin, Gonzales, Fajardo, Avila – 5

NOES: None

ABSENT: None


Elena G. Chávez, City Clerk

The foregoing instrument is a full, true, and correct copy of the original on file in this Office.
ATTEST: March 7 2013

City Clerk of the City of San Fernando

ORDINANCE NO. 1626

**AN ORDINANCE OF THE CITY OF SAN FERNANDO
ENACTING, SUBJECT TO ADOPTION BY THE
ELECTORATE, A TEMPORARY HALF CENT
TRANSACTIONS AND USE TAX TO BE ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION PURSUANT
TO REVENUE AND TAXATION CODE § 7251 ET SEQ.**

RECITALS

WHEREAS, in accordance with California Constitution Article XIII C § 2(b), the City Council of the City of San Fernando (the "City") by unanimous vote of its membership called a Special Municipal Election held June 4, 2013 so that San Fernando voters could consider whether to approve the enactment of a one half of one percent (1/2%) transactions and use (sales) tax implemented as a general tax to be added on to the base sales tax imposed throughout the County of Los Angeles; and

WHEREAS, the transactions and use tax measure was presented to the voters as Measure "A" at the June 4, 2013, Special Municipal Election at which Measure "A" received a majority of the votes cast; and

WHEREAS, recent economic challenges forced the City to make significant cuts to services that have presented considerable challenges to the City's ability to maintain adequate core service levels (including public safety and emergency response services) needed to safeguard the health, safety and welfare of the public; and

WHEREAS, on December 29, 2011, the California Supreme Court issued a decision ordering the dissolution of community redevelopment agencies throughout the State of California; and

WHEREAS, the United States Congress has also implemented automatic reductions in Federal Funding of the Community Development Block Grant ("CDBG") Budget for Fiscal Years 2012-2013 and beyond; and

WHEREAS, the elimination of both redevelopment and reductions to the CDBG funding and reductions in sales tax have deprived the City of significant funding sources that helped absorb a significant portion of the City's services and staffing needs over the years; and

WHEREAS, the loss of these vital funding sources has created short and long term strains on the City's still fragile General Fund revenues and depleted General Fund reserves; and

WHEREAS, the long-term loss of redevelopment and CDBG funds places the City at serious risk (we have no reserves) thereby increasing the need to make additional cuts to personnel and services which remain deeply understaffed in light of prior rounds of budget cutting in prior fiscal years; and

WHEREAS, in response to these ongoing fiscal stresses, City Departments worked diligently under the City Administrator's Office to reduce departmental expenditures and implement strategies for greater cost efficiency; and

WHEREAS, budget-cutting alone was not sufficient to address long term issues of fiscal solvency- not without significantly eroding the City's ability to maintain vital infrastructure and provide essential municipal services and programs; and

WHEREAS, the City, despite significant improvements in its fiscal accountability, was at imminent risk of operating paycheck to paycheck in the very near future if supplemental funding source cannot be found to close the funding gaps created by the loss of redevelopment and CDBG funding and sharp reductions to City revenues; and

WHEREAS, the City's fiscal crisis as herein described is of sufficient gravity and severity that the City must at the earliest feasible juncture propose revenue enhancement measures to the electorate in order to maintain, to the extent possible, the minimal level of governmental services necessary to protect and preserve the health and general welfare of the City's residents, workers and visitors; and

WHEREAS, a temporary transactions and use tax measure would allow the City to preserve basic community services and infrastructure obligations during the current economic downturn and allow the City to build-up critical operating reserves; and

WHEREAS, the elimination of redevelopment and federal funding sources have served to undermine the City's original recovery projections and in the absence of secure long-term funding sources risk plunging the City back into a condition of deficit and insufficient reserves; and

WHEREAS, Revenue and Taxation § 7251, et seq. provides for the establishment of transactions and use taxes by local agencies; and

WHEREAS, Revenue and Taxation § 7285.9 authorizes the city council of any city to levy a transactions and use tax for general revenue purposes as required by § 7251 et seq. following approval by both unanimous city council and majority voter approvals; and

WHEREAS, this ordinance (the "Ordinance") proposes to enact a temporary one half of one percent (1/2%) transactions use tax to be implemented as a general tax for a duration of seven years commencing from the date in which the tax becomes effective; and

WHEREAS, pursuant to Section 2(b) of California Constitution Article XIIIIC, the City Council unanimously found and declared the existence of a fiscal emergency as set forth under Resolution No. 7525 approved March 4, 2013; and

WHEREAS, this temporary transactions and use tax measure will help mitigate potential cuts to various City services brought on by sharp reductions to City revenues, increased costs of services and the national economic downturn.

THE PEOPLE OF THE CITY OF SAN FERNANDO, CALIFORNIA DO ORDAIN AS FOLLOWS:

SECTION 1. The recitals stated above are true and correct and incorporated herein.

SECTION 2. If approved by a majority of the voters of the City of San Fernando, the following provisions shall be codified under Chapter 82, Article _____ of the San Fernando Municipal Code.

82-XX **TITLE.** This Article shall be known as the “City of San Fernando Temporary Transactions and Use Tax” and shall be codified under the following Municipal Code Article heading: “Temporary Transactions and Use Tax.”

82-XX **OPERATIVE DATE.** "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after June 4, 2013, pursuant to Taxation and Revenue Code § 7265. The provisions of this Article shall not take effect until the Operative Date.

82-XX **PURPOSE.** The Ordinance implementing this Article was adopted by a majority of San Fernando voters who cast votes at a June 4, 2013, Special Municipal Election to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with § 7251) of Division 2 of the Revenue and Taxation Code and § 7285.9 of Part 1.7 of Division 2 which authorizes the City of San Fernando (hereinafter, “City”) to adopt the ordinance implementing this tax which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the

burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

82-XX CONTRACT WITH STATE. Prior to the Operative Date, the City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax implemented under this Article; provided, that if the City shall not have contracted with the State Board of Equalization prior to the Operative Date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

82-XX TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of 0.50% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the Operative Date of this Article.

82-XX PLACE OF SALE. For the purposes of this Article, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

82-XX USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this Article for storage, use or other consumption in said territory at the rate of 0.50% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

82-XX ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this Article and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with § 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this Article as though fully set forth herein.

82-XX LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefore. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Article.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In §§ 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in § 6203 and in the definition of that phrase in § 6203.

82-XX PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under § 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Article.

82-XX EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with § 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with § 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with § 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this Article.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Article.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this Article, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in §§ 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this Article.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the Operative Date of this Article.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with § 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with § 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with § 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this Article may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

82-XX AMENDMENTS. All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Article, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Article.

82-XX ENJOINING COLLECTION FORBIDDEN. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this Article, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

82-XX ANNUAL PUBLIC REPORTS. On or before each anniversary of the Operative Date, the City shall complete a study and produce a report reviewing the collection, management and expenditure of revenue from the proposed tax and shall present a report explain and providing an overview of the same at an open and public meeting of the City Council. This report shall be a public document.

82-XX SEVERABILITY. If any provision of this Article or the application thereof to any person or circumstance is held invalid, the remainder of the Article and the application of such provision to other persons or circumstances shall not be affected thereby.

82-XX EFFECTIVE DATE. This Article relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately. However, as required by Article XIIC of the California Constitution and Revenue and Taxation Code and Section 7285.9, no amendment to this Article may increase the rates of the taxes above what is authorized by this Article unless such amendment is submitted to and approved by the voters.

82-XX AUTOMATIC EXPIRATION DATE. The authority to levy the tax imposed by this Article shall expire on the 7th anniversary of the Operative Date, unless prior to such expiration the matter is again submitted to, and approved by, the voters.

82-XX DECLARATION. The proceeds of the taxes imposed under this Article may be used for any lawful purpose of the City, as authorized by ordinance, resolution or action of the City Council or by ordinance adopted by the electorate of the City. These taxes do not meet the criteria established by § 1(d) of Article XIIC of the California Constitution for special taxes, and are intended to be general taxes whose proceeds may be used for any general government purposes.

SECTION 3. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council declares that it would have passed this Ordinance and each and every section, subsection, sentence, clause or phrase not declared invalid or unconstitutional without regard to whether any portion of the Ordinance would be subsequently declared invalid or unconstitutional.

SECTION 4. This Ordinance shall become effective immediately upon the following conditions: (i) approval by unanimous vote of the City Council of the Ordinance and concomitant unanimous approval for placement of this Ordinance on the ballot at a Special Municipal Election; (ii) approval of the Ordinance by majority of the voters casting votes at the Special Municipal Election; (iii) certification of all votes cast by the City Council confirming that a majority of voters have approved this Ordinance; and (iv) confirmation of approval of this Ordinance by the City Council upon certification of the election results.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of San Fernando a regular meeting held on _____ day of _____, 2013.

Antonio Lopez, Mayor

ATTEST:

Elena G. Chávez, City Clerk

APPROVED AS TO FORM:

Rick R. Olivarez, City Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) SS
CITY OF SAN FERNANDO)

I, ELENA G. CHÁVEZ, City Clerk of the City of San Fernando, do hereby certify that the foregoing Ordinance was adopted a regular meeting of the City Council held on the _____ day of _____, 2013 and was carried by the following roll call vote:

AYES:

NOES:

ABSENT:

Elena G. Chávez, City Clerk

RESOLUTION NO. 7526

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES TO RENDER SPECIFIED SERVICES TO THE CITY RELATING TO THE CONDUCT OF A SPECIAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, JUNE 4, 2013

WHEREAS, a Special Municipal Election is to be held in the City of San Fernando, California, on June 4, 2013; and

WHEREAS, in the course of conduct of the election it is necessary for the City to request services of the County; and

WHEREAS, all necessary expenses in performing these services shall be paid by the City of San Fernando.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, DOES HEREBY RESOLVE, FIND, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1: That pursuant to the provisions of § 10002 of the Elections Code of the State of California, this City Council requests the Board of Supervisors of the County to permit the County Election Department to prepare and furnish the following for use in conducting the election:

1. A listing of county precincts with number of registered voters in each, so city may consolidate election precincts into city voting precincts, and maps of the voting precincts;
2. A list of polling places and poll workers the county uses for their elections;
3. The computer record of the names and address of all eligible registered voters in the City in order that the City's consultant may:
 - a. Produce labels for vote-by-mail voters;
 - b. Produce labels for sample ballot pamphlets;
 - c. Print Rosters of Voters and Street Indexes;
4. Voter signature verification services as needed; and

5. Make available to the City election equipment and assistance as needed according to State law.

SECTION 2: That the City shall reimburse the County for services performed when the work is completed and upon presentation to the City of a properly approved bill.

SECTION 3: That the City Clerk is directed to forward without delay to the Board of Supervisors and to the County Election Department, each a certified copy of this Resolution.

SECTION 4: That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED, APPROVED AND ADOPTED this 4th day of March, 2013.


Antonio Lopez, Mayor

ATTEST:


Elena G. Chavez, City Clerk

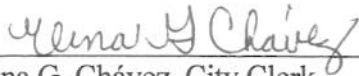
STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

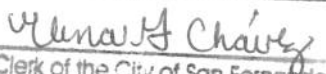
I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council at a regular meeting held on the 4th day of March, 2013, by the following vote to wit:

AYES: Lopez, Ballin, Gonzales, Fajardo, Avila – 5

NOES: None

ABSENT: None


Elena G. Chavez, City Clerk

The foregoing instrument is a full, true, and correct copy of the original on file in this Office.
ATTEST: March 7 2013

City Clerk of the City of San Fernando